



**MINISTRY OF FINANCE/ Income & Sales Tax Department**  
**Annual Income Tax Return / Establishments Registered in the Aqaba**  
**Special Economic Zone**  
**For tax periods 2023 and beyond**

AQ:PR11.F3

Type of Return		Tax Period
<input type="checkbox"/> Regular	<input type="checkbox"/> Amended	

<b>Name of Taxpayer/Establishment</b>					<b>Tax Revenue Directorate</b>		
<b>Tax No.</b>	<b>National No./Registry No.</b>			<b>Legal Status</b>			
<b>Registered Establishments No.</b>					<b>Nationality</b>	<input type="checkbox"/> Jordanian	<input type="checkbox"/> Non-Jordanian
<b>Business Type</b>					<b>Residency</b>	<input type="checkbox"/> Resident	<input type="checkbox"/> Non-Resident
<b>Commercial Name</b>					<b>Certified Accounts</b>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>Address</b>					<b>Non-Certified Accounts</b>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>City</b>	<b>PO. Box</b>		<b>Telephone</b>		<b>Accounts Cutoff Date</b>		
	<b>Zip Code.</b>		<b>Mobile</b>		<b>Certified Accountant Name</b>		
<b>Email</b>					<b>Company capital</b>		

	<b>(1)</b>	Net income from industrial activity (16 + 1701 - 1801)
	11	Sales (111 +112)
	111	Net domestic sales
	112	Net exports
	12	Cost of production (121 + 122 + 123)
	121	Cost of raw materials used in production (1211 +1212 + 1213 - 1214)
	1211	Beginning inventory of raw materials
	1212	Raw materials locally purchased
	1213	Imported Raw materials purchases
	1214	Ending inventory of raw materials
	122	Direct industrial expenses (12213 + 12223 + 12231)
	12213	Salaries, wages and other benefits
	12223	Paid Rents and vacating money
	12231	Depreciation and amortization
	123	Other Indirect industrial expenses
	13	Cost of goods manufactured (12 + 131 - 132)
	131	Unfinished goods – beginning inventory
	132	Unfinished goods- ending inventory
	14	Balance of finished goods (141 - 142)
	141	Finished goods – beginning inventory
	142	Finished goods- ending inventory
	15	Cost of sales (13 + 14)
	16	Gross income from industry (11 - 15)
	1701	Other revenues
	1801	Administrative and general expenses (from table 95000)
	<b>(2)</b>	Net income from commercial activity (26 + 1702 - 1802)
	21	Sales (211 +212)
	211	Net domestic sales
	212	Net sales from exports
	25	Cost of sales (251 + 252 - 253)
	251	Beginning inventory
	252	Net purchases (2521 + 2522)
	2521	Net purchases (domestic)
	2522	Net imports purchases
	253	Ending inventory
	26	Gross income from trade (21 - 25)
	1702	Other revenues including the net income from e-commerce
	1802	Administrative and general expenses (from table 95000)

	<b>(3)</b>	Net income from real-estate rental (411 + 1704 - 1804)
	411	Gross income from real-estate rental in case if there is an Income from vacating money or key money, it is entered in income source number (6)
	1704	Other revenues
	1804	Administrative and general expenses (from table 95000)
	<b>(4)</b>	Net income from contracting activities/ housing activities (51 + 1705 - 1805)
	51	Gross income from contracting activities/ housing activities (511 - 512)
	511	Revenues from projects/ housing
	512	Cost of projects/ housing
	1705	Other revenues
	1805	Administrative and general expenses (from table 95000)
	<b>(5)</b>	Net income from services activity (domestic) (73 + 1707 - 1807)
	733	Net revenues (7311 + 7312)
	7311	Net revenues from domestic services
	7312	Net revenues from exported services
	732	Direct revenues cost
	73	Gross income from services (733 - 732)
	1707	Other revenues
	1807	Administrative and general expenses (from table 95000)
	<b>(6)</b>	Net income from other income sources ( 82 + 84 + 87)
	82	Net income from commissions
	84	Net income from vacating money, key money and goodwill
	87	Net Income from any other revenues

99150	Net income from other sources (1 + 2 + 3+4+5+6)
993101	Plus/Minus any adjustments (attach adjustments sheet)
99170	Total net adjusted incomes/ losses (99150 + 993101)
99310	Total deductions (993103+993105)
993103	Loss brought forward from previous years
993105	Donations paid to government departments, official or public institutions or municipalities
99110	Taxable income of income sources (99170 - 99310)
991201	Minus donations & subscriptions paid in the kingdom for religious, charitable, humanitarian, scientific, sport or professional purposes, or paid for parties (not exceeding 25% of box 99110)
99130	Adjusted taxable income from income sources (99110 – 991201)- tax is calculated in box (99510)

**Table of tax Calculation No. (99000)**

99510	Income tax liability on the registered establishment income sources
99520	Total offset against liable income tax (995205+995207+995209)
995205	7% income tax withheld on interests, commissions, and Profits on deposits
995207	Properties and lands tax attributed to income generated from it (not exceeding box 99510)
995209	5% income tax withheld from service charges
99540	Balance of income tax liability (99510 - 99520)
99132	Total Incomes subject to National Contribution (99130 )
99514	National Contribution in accordance with article 11 items calculated from Box No. 99132
995213	Withheld National Contribution
99542	Balance of National Contribution (99514 – 995213)

**Table (95000)**

**Total Administrative, general, and Other expenses (plus from 951103 to 95200) distributed over the different sources of income**

951103	Salaries, wages and other benefits	951603	Goodwill and royalties
951203	Paid Rents and vacating money	95170	Donations
951303	Depreciations, amortizations, startup expenses and pre-operational expenses	951803	Allowances
951403	Murabaha, interests and profits paid or payable	95190	Other expenses(attach expenses sheet)
951503	Professional fees, consultations and commissions	95200	Bad debts

Yes       No

Are you a member of a group of multinational companies whose total consolidated revenues exceed six hundred million Jordanian dinars, according to its financial statements for the previous tax period?

Yes       No

Do you have transactions with related persons that exceed five hundred thousand Jordanian dinar during the consecutive (12) months period?

Obligated       Not obligated

Are you obligated to issue an original invoice in accordance with the Regulation for Organizing and Controlling Invoicing Affairs No (34) for the year of 2019?

Yes       No

Did you join or link with the national e-invoicing system and issued invoices through the invoicing system or through linking to the invoicing system?

Reason for submitting a return with no value(zero):

<input type="checkbox"/>	Death	<input type="checkbox"/>	Suspended activity	<input type="checkbox"/>	Closure	<input type="checkbox"/>	Liquidation	<input type="checkbox"/>	Other.....
--------------------------	-------	--------------------------	--------------------	--------------------------	---------	--------------------------	-------------	--------------------------	------------

I, hereby, certify that all of the information given in this Return is true, correct, and complete; and that I have included all taxable income sources, and that the address provided at the beginning of this Return is valid for notification in accordance with the effective Income Tax Law and Aqaba Special Economic Zone Law Regulations.

Company Seal

Date  
Taxpayer's/ agent's name and signature  
Tax agent's TIN  
Tax agent's national ID


**For Aqaba Income and Sales Tax Directorate Use**

Return filed at Aqaba Income and Sales Tax directorate:

on:                    /                    /

Name and signature of Return recipient: